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Republic of Mauritius

**MINISTRY OF INDUSTRY, COMMERCE
& CONSUMER PROTECTION
(COMMERCE DIVISION)**

Guidelines on Import and Export Procedures

PREFACE BY MINISTER

It is my fervent belief that the dissemination of trade information is vital for the facilitation of trade flows. In this connection, it is my pleasure to present this informative leaflet on import and export procedures in a simplified version to raise awareness of the business community as well as new comers in trade on import and export procedures in force.

As you are aware, Government has liberalized a whole list of items under control at both import and export except for a few items for strategic reasons and in view of their sensitivity to the Mauritian economy. The present leaflet is a humble contribution of my Ministry in providing quick references to traders to have an easy and fast grasp of the mechanism involved to carry out import and export activities for controlled items in the country.

I sincerely hope that users of the leaflet will find appropriate answers to many of their doubts about getting involved in trading activities and queries both at import and export. I seize this opportunity to urge upon traders and new comers in the trading business to avail the information provided therein to carry out fruitful business in the interest of one and all.

List of Abbreviations

AGOA	Africa Growth and Opportunity Act
B/D:	Bank Draft
CFC's	Chlorofluorocarbons
CIF	Cost, Insurance & Freight
CITES	Convention on International Trade in Endangered Species of wild Fauna & Flora
COMESA	Common Market for Eastern & Southern Africa
GSP	Generalised System of Preferences
IEC	International Electrotechnical Commission
ISO	International Standard Organization
KPC	Kimberley Process Certificate
KT	Carat
L/C	Letter of Credit
LPG	Liquefied Petroleum Gas
MNS	Mauritius Network Services
MS	Mauritius Standards
NPPO	National Plant Protection Office
PSV	Public Service Vehicle
SOLAS	Safety of Life at Sea
TAN	Tax Account Number

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A. Import Procedures

Presently there are two main regulations which relate to importation.

- (i) Consumer Protection (Control of Imports) Regulations 1999
- (ii) Consumer Protection (Importation & Sale of Second hand Motor Vehicles) Regulations 2004

1. **Application for an import permit**

Application for an import permit is sent electronically under the TradeNet Phase 5 System. The three categories of Trade Net users who submit applications electronically are:

- (i) Clearing and Forwarding Agents.
- (ii) Customs Brokers
- (iii) Commission Agents.

A company or individual willing to submit their own application electronically has to be registered with MNS.

2. **Definition of controlled goods**

Controlled goods are goods that are listed as per the First Schedule to the Consumer Protection (Control of Imports) Regulations 1999. A list of controlled goods is at **Annex I**.

3. **Eligibility for importing controlled goods**

Any individual or a registered company intending to import controlled goods should apply for an import permit. The application for an import permit submitted electronically must be accompanied by the following documents:

- (i) A photocopy of the appropriate trading license of the applicant if controlled goods are imported for resale.
- (ii) In case of the importation of a second hand motor vehicle, a photo copy of the National Identity Card or the Certificate of Incorporation of the applicant, as the case may be.

4. **Documents required for import permits**

The list of controlled goods that needs supporting documents i.e. approval/recommendations from other Ministries is at **Annex II**.

5. **Conditions attached to import permits.**

The conditions attached to specific controlled goods are at **Annex V**.

(regulations 9, 10 and Fifth Schedule) EXEMPTED IMPORTERS (contd.)

- 6. An individual importing from abroad for bona fide personal use controlled goods of a value not exceeding 15,000 rupees; or an incoming passenger bringing in his luggage controlled goods of a value not exceeding 15,000 rupees.
- 7. A trader importing advertising materials for free distribution.
- 8. Companies operating in the Export Processing Zone importing equipment, tools, spare parts and raw materials that appear on their schedule lists of equipment and raw materials.

PART III

- 1. Government bodies, local authorities, para-statal bodies.
- 2. Embassies for their own use.
- 3. Religious, educational and benevolent institutions receiving a second-hand motor bus from abroad for their own use involving no transfer of funds from Mauritius.
- 4. A foreign firm engaged in a Government project or any other project of national interest importing its own motor bus for the transport of its employees involving no transfer of funds from Mauritius.

Annex VI

EIGHT SCHEDULE
(regulations 9, 10 and Fifth Schedule)
EXEMPTED IMPORTERS

1. Government bodies, local authorities, para-statal bodies.
2. Embassies and their personnel
3. Religious, educational and benevolent institutions receiving a second-hand motor vehicle from abroad involving no transfer of funds from Mauritius.
4. A foreign firm engaged in a Government project or any other project of national interest importing its own vehicle from abroad involving no transfer of funds from Mauritius.
5. A foreigner who is –
 - (a) taking employment in Mauritius;
 - (b) an investor, a self-employed non-citizen or a professional who has been granted an occupational permit for 3 years or more under section 9A of the Immigration Act;
 - (c) a retired non-citizen who has been granted a residence permit under section 9B of the Immigration Act; or
 - (d) a holder of immovable property under the Integrated Resort Scheme who has been granted a residence permit under section 5(1)(g) of the Immigration Act;

importing a motor car for his own use from abroad without any transfer of funds from Mauritius.

6. A returning resident or spouse of a returning resident or a Mauritian receiving as gift a second-hand motor vehicle owned by his father, mother, brother, sister, son or daughter staying abroad, without any transfer of funds from Mauritius.

PART II

1. Government Bodies, local authorities, para-statal bodies.
2. Firms importing for the account of the Government, local authorities and para-statal bodies.
3. Embassies and their personnel.
4. Clinics, laboratories and individuals importing pharmaceutical, medical and hygienic products and food supplements for their own use.
5. Religious, educational and benevolent institutions importing controlled goods for their own use or for free distribution.

6. Restrictions on controlled goods.

Controlled goods subject to restrictions are at **Annex IV**

7. Prohibited Goods

‘Prohibited goods’ means the goods specified in the Second Schedule of the Consumer Protection (Control of Imports) Regulations 1999 and are not allowed for importation. The list of prohibited goods is at **Annex III**.

8. Controlled Goods upon arrival

On arrival of a controlled good, the importer has to submit the following documents:

- (i) original and one copy of the relevant invoice of the good;
- (ii) original and one copy of the related Bill of Lading or Airway Bill or other document of title acceptable to the Permanent Secretary or Postal Receipt or a Notice of Arrival of goods issued by an organization providing a courier service, at the counter of the Trade Division;
- (iii) In case of second-hand motor vehicles, the importer should also submit the following additional documents:
 - (a) Registration Certificate of the vehicle (original & 1 copy);and
 - (b) Inspection certificate and for second hand vehicles imported from Japan, the certificate of conformity (Original & 1 Copy).

9. Payment of fees.

- (a) The Permanent Secretary may on good cause shown by the importer in respect of controlled goods already imported without a prior import permit , grant an import permit subject to the payment of a fee as appropriate:
 - (i) In case of a second hand motor vehicle imported from Japan, a fee of 100,000 rupees.
 - (ii) For a second hand motor vehicle imported from any other country, a fee of 50,000 rupees.
 - (iii) For other controlled goods, a fee of 5,000 rupees.
- (b) Where an importer fails to submit the required inspection certificate, the Permanent Secretary shall grant an approval subject to:
 - (i) the payment of a fee of 15,000 rupees; and
 - (ii) submission of a Certificate of Inspection carried out by the local branch of Bureau Veritas or any local inspection body acceptable by the Permanent Secretary.

10. Exempt Importers

Importers who are exempt from the payment of the fee are listed at **Annex VI**

11. Approval of Import Permit and Delivery Authorized

An import permit or an approval to clear controlled goods will be issued within 3 working days provided all required information, particulars and documents are submitted by applicants.

B. Export Procedures

Export of control goods are regulated under the Consumer Protection (Export Control) Regulations 2000

1. Approval of export permits

- ◆ Export permits are approved and delivered via the TradeNet phase V system on the same day provided all conditions are met.
- ◆ Export Certificates are also approved and delivered on the same day.
- ◆ Kimberley Process Certificates are approved and delivered within 2 working days.
- ◆ Export of Scrap metal is subject to an exporter's license under the Scrap Metal Regulations 2007

2. List of controlled goods for export

H.S Code	Description	Controlling agencies/ documents required
01.01 – 01.06	Live animals (all species, including birds)	(1) Approval from the Ministry of Agro-Industry & Food Security (2) Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) for monkeys and for other endangered species
02.01 - 02.10	Meat and edible meat offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies (fresh, chilled, frozen)	Authorisation from the Ministry of Agro Industry & Food Security
07.01 – 07.12	Vegetables (fresh and dried)	Approval from the Ministry of Agro-Industry & Food Security

(regulation 5(6))

(Conditions under which the goods should be imported)(contd.).

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
25. Automatic circuit breakers with Residual Current Devices<1000V Residual current Switches<1000V (“interrupteur différentiel”) Leakage modules<1000V	(a) Shall comply with the International Standards BS EN 61008 or BS EN 61009 or IEC 61008 or IEC 61009 or any other equivalent standard. (b) A certificate from the Mauritius Standards Bureau attesting compliance with the standards referred to in paragraph (a) shall be obtained prior to the clearance of the goods from the Customs.

(regulation 5(6))

(Conditions under which the goods should be imported)(contd.)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>	H.S Code	Description	Controlling agencies/ documents required
23. Plastic carry bags	<p>(c) The rough diamonds shall be imported in a sealed tamper-proof container accompanied by a duly authenticated copy of the certificate specified at paragraph (a).</p> <p>(d) The relevant invoice from the supplier abroad shall <i>inter-alia</i> bear the following note-</p> <p>The rough diamonds herein invoiced have been purchased from legitimate source/s not involved in funding armed conflict and in compliance with relevant United Nations resolutions.</p>	09.10	Spices (ginger, saffron, turmeric and other spices classified under H.S. code 09.10	<p>(1) Approval from the Agricultural Marketing Board</p> <p>(2) Analytical report to certify the absence of Sudan on powdered mixed spices from the Ministry of Health & Quality of Life</p>
		10.06	Rice	Customs Declaration at import from the Customs Department
		11.01	Wheat or Meslin flour	
		16.02	Other prepared or preserved meat, meat offal or blood	Authorisation from the Ministry of Agro Industry & Food Security
		17.01	Sugar	Authorisation for sugar and sugar contents from the Mauritius Sugar Syndicate
		17.04	Sugar confectioneries and products with sugar content	Authorisation for sugar and sugar contents from the Mauritius Sugar Syndicate
		20.09	Fruit juices	Authorisation for sugar and sugar contents from the Mauritius Sugar Syndicate
		22.02	Non-alcoholic beverages (soft drinks)	Authorisation for sugar contents from the Mauritius Sugar Syndicate
		25.05	Sand	Authorisation from the Ministry of Environment and Sustainable Development
		25.21	Limestone	Authorisation from the Ministry of Agro Industry & Food Security
24. Pocket lighters, gas fuelled, refillable	<p>(a) Shall comply with the International Standard ISO 9994:2002 or any other equivalent standard; and</p> <p>(b) A recent certificate of conformity with the International Standard ISO 9994:2002 or any other equivalent standard should be submitted to the Ministry prior to the clearance of the goods from the Customs.</p>	25.23	Portland Cement	
		30.01	Organs (animals)	Authorisation from the Ministry of Agro Industry & Food Security

2. List of controlled goods for export (cont'd)

<u>H.S Code</u>	<u>Description</u>	<u>Controlling agencies/ documents required</u>
30.02	Serum, samples of blood, biological needed for veterinary research vaccines (dead or live attenuated, freeze-dried or wet form)	Authorisation from the Ministry of Health and Quality of Life and the Ministry of Agro Industry & Food Security
50.01 - 63.10	Textile and textile articles for export to USA, Canada and Islamic Republic of Pakistan	
67.01	Bird's feathers	Authorisation from the Ministry of Agro Industry & Food Security
7102.10 7102.21 7102.31	Rough diamonds	KPC certificate

Note: (1) Exporter should submit invoice when applying for an export permit except in the case of textile and textile product for export to the USA, Canada and Islamic Republic of Pakistan.

(2) Companies exporting goods for consumption on ship should produce ship chandler certificates.

(3) Freeport companies exporting controlled products should produce their freeport certificates.

(regulation 5(6))

(Conditions under which the goods should be imported)(contd.)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
21. Tubes and Hoses (other than tubes and hoses consisting of a metal reinforcement) for connecting liquefied petroleum gas (LPG) cylinders to domestic gas appliances.	<p>(a) The tubes and hoses shall indelibly bear at each interval of not more than 50 centimetres the following inscriptions:</p> <p>(i) The mark of the National Standard of the country of origin;</p> <p>(ii) The identity of the manufacturer and the country of origin; and</p> <p>(iii) The identity of the manufacturer and the country of origin; and</p> <p>(b) A valid certificate of conformity with the National Standard of the country of origin, issued by a recognised body, should be submitted to the Ministry prior to the importation of the tubes and hoses.</p>
22. Rough diamonds	<p>(a) A valid Kimberley Process Certificate issued by the appropriate authority of the exporting country shall be submitted to the Ministry, prior to the clearance of the diamonds from the Customs.</p> <p>(b) The certificate specified at paragraph (a) shall be a forgery-resistant document that meets the requirements of the Kimberley Process International Certification Scheme for rough diamonds.</p>

(regulation 5(6))

(Conditions under which the goods should be imported)(contd.)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>	<u>Export Certificates</u>	<u>Application Forms available at</u>	<u>Forms available in set of</u>	<u>Supporting documents required</u>
18. Fine Gold for resale	<p>(a) The importer should hold the appropriate Trading Licence issued under the Trade and Industries Classification Act and the Local Government Act giving him the right to manufacture and sell Goldwares;</p> <p>(b) The fine Gold should be sold to licensed jewellers only; and</p> <p>(c) A Certificate of fineness from overseas, attesting that the Gold is of 9, 14, 18, 20, 22, or 24 Kt, should be submitted to the Ministry prior to the clearance of the goods from the Customs.</p>	<p>Non-Preferential Certificate of Origin</p> <p>COMESA Certificate of Origin</p>	<p>Trade Division Ministry of Industry, Commerce and Consumer Protection</p> <p>Trade Division , Ministry of Industry, Commerce and Consumer Protection</p>	<p>Three (3)</p> <p>Two (2)</p>	<p>(i) Customs Declaration (Export and Import)</p> <p>(ii) Commercial Invoice</p> <p>(i) Customs Declaration (Export and Import)</p> <p>(ii) Commercial Invoice</p> <p>(iii) Export Permit (where applicable)</p> <p>(iv) Costing Certificate for value added content (where applicable)</p>
19. Pocket lighters, gas fuelled, non-refillable	<p>(a) Shall comply with the International Standard, ISO 9994:1995 or any other equivalent standard; and</p> <p>(b) A recent certificate of conformity with the international standard, ISO 9994:1995 or any other equivalent standard, should be submitted to the Ministry prior to the clearance of the goods from the Customs.</p>	<p>Generalised System of Preferences (GSP) Certificates of Origin</p>	<p>Mauritius Chamber of Commerce & Industry (MCCI)</p>	<p>Three (3)</p>	<p>(i) Customs Declaration (Export and Import)</p> <p>(ii) Commercial Invoice</p> <p>(iii) Export Permit (where applicable)</p> <p>(iv) Costing Certificate for value added content (where applicable)</p>
20. Lifesaving jackets	<p>(a) Shall comply with the specifications set out in the Safety of Life at Sea (SOLAS) Convention; and</p> <p>(b) Every life jacket shall bear the SOLAS marking.</p>	<p>Visa Certificates (Non-AGOA)</p>	<p>Trade Division , Ministry of Industry, Commerce and Consumer Protection</p>	<p>Three (3)</p>	<p>(i) Customs Declaration (Export and Import)</p> <p>(ii) Commercial Invoice</p> <p>(iii) Export Permit</p>

LIST OF EXPORT CERTIFICATES PROCESSED BY THE TRADE DIVISION

**LIST OF EXPORT CERTIFICATES PROCESSED BY THE TRADE
DIVISION (Contd.)**

<u>Export Certificates</u>	<u>Application Forms available at</u>	<u>Forms available in set of</u>	<u>Supporting documents required</u>
Africa Growth & Opportunity Act (AGOA) Visa Certificates	Mauritius Export Association (MEXA)	Three (3)	(i) AGOA Certificates of Origin
			(ii) Declaration Form
			(iii) Commercial invoice in four copies
			(iv) Export Permit
			(v) Customs Declaration (Export and Import)
			(vi) Certificates of Origin + Attestation
			(vii) Costing Certificate
Kimberley Process Certificate	Trade Division, Ministry of Industry, Commerce and Consumer Protection	One (1)	(i) Records of imports
			(ii) Commercial Invoice

(regulation 5(6))
(Conditions under which the goods should be imported) (contd.)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
(e) Motor-cycle... ..	(xii) not be fitted with any bull bar. The motorcycle should be less than one year old at the date of shipment.
5. Second-hand motor vehicle parts and accessories	Excluding prohibited second-hand motor vehicle parts and accessories as specified in the Second Schedule.
6. Controlled goods imported for re-export	(a) Should be re-exported Ex-Bonded Ware House and not sold on the local market in any circumstances; (b) no permission to sell on the local market will be granted in any circumstances.
7. Motor-Cyclists' helmets (crash helmets)	Each helmet should be indelibly and clearly marked with the certification mark issued either by the National Bureau of Standards or by a recognized Standards Institution in the country of origin.
13. Measuring tapes	At least 50% of each and every consignment of measuring tapes shall be graduated in metric units only.
15. Electric Cable insulated with plastic materials	(a) Shall comply with MS 17 and MS 113; and (b) A certificate from the Mauritius Standards Bureau shall be obtained prior to the clearance of the goods from the Customs.
16. Armoured Electric Cables	Shall comply with MS 101

*(regulation 5(6))***(Conditions under which the goods should be imported) (contd.)**

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
(ix)	<p>be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognised by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying –</p> <p>(A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and</p> <p>(B) the roadworthiness and usability of the vehicle.</p>
(x)	be covered by a document issued by the appropriate authority in the exporting country and/or in the country of origin, acceptable by the Permanent Secretary as an evidence that the vehicle is not a stolen one;
(xi)	have been first registered not later than in the year following the year of their manufacture; and

C. Frequently Asked Questions**GENERAL****1. Import and export licence****I hold a Trade License. Do I require a special licence to import or export?**

All traders require a Trade Licence. This license is issued by the local authorities i.e. the District Councils and the Municipal Councils. In addition, for import and export of controlled goods, the Tax Account Number or the VAT Number issued by the MRA is required.

2. Other licences needed**Are there other licences required for some specific products and where do I get these from?**

Generally, import permits are not required for majority of products. Licences are required for some products for security, health and environmental reasons. Some products require special permits and certificates from relevant authorities before they can be imported or exported. Examples of products that require special import permits and certificates include agricultural plants (Plant Import Permit from NPPO and Phytosanitary Certificate issued by competent authority in exporting country).

3. Clearing and forwarding agents**I have been advised to appoint a clearing and forwarding agent to help with import and export documentation. Where can I obtain information on firms that I could hire?**

The umbrella organization for clearing and forwarding agents, the Customs House Brokers Association, can provide you with names of firms which are members of the association and registered with the Customs Department.

4. Documents required**What is the basic documentation that is required for imports and exports clearance?**

A commercial invoice is used as a supporting document for most trade procedures. Your freight forwarder or clearing agent should be able to arrange for most of the other import or export procedures that may be applicable by using the information contained in the invoice. The information should include all description of the goods, value, gross and net weight and country of origin of items. The Bill of Lading provides evidence of the contract between the exporter and carrier (ship). It evidences receipt of the goods into the custody of the carrier. If the goods are transported by air, then an airway bill is used. Another basic documentation is the packing list, which shows details such as marks and number of packages, gross and net weights, measurements and description of contents of each package. In addition, necessary certificates and permits need to accompany the documents. These include documents such as Certificates of Origin, Phytosanitary Certificates, import permits, etc.

5. Foreign currency fluctuations

How can I protect myself against foreign currency fluctuations?

A number of methods exist to protect business from adverse changes in foreign exchange rates. This is called hedging. The mechanisms of hedging, called derivatives, allow a trader to cover the risks of currency fluctuations. Examples include forward contracts, which are contracts to deliver foreign currency at a specified future date and at a specified rate, and options, which give the right, but not the obligation, to buy or sell a specified amount of foreign currency at a specified rate within a specified period of time. You should seek advice from your bank on currency fluctuations when negotiating trade finance.

6. Insurance cover

How can I insure my goods against loss or damage in transit?

Cargo insurance covers the risk of physical damage to your goods or their loss in transit by land, sea or air. You need to ensure that the goods exported or imported have insurance cover from the beginning of their journey until their arrival. The Association of Mauritian Insurers can provide you with the contacts of insurance companies that provide cargo insurance.

7. Inland transport

How can I get in touch with a transporter to bring my goods from Port Louis harbour or from the airport?

The local Transport Association is the umbrella body for road haulers. They can provide you with contacts of members of their association.

8. Labelling and packaging

Are there specific requirements on how goods should be labelled and packed?

There are regulations regarding the labelling and packaging of goods, depending on the type of goods. If you are exporting, you can ask your customer to provide you with details of the country's specific requirements. All imports to Mauritius must comply with the local requirements concerning product labelling specifications

(regulation 5(6))

(Conditions under which the goods should be imported) (contd.)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
(d) Motor buses	<p>Motor buses shall -</p> <ul style="list-style-type: none"> (i) be not more than 8 years from the date of first registration, at the date of shipment, except for buses imported by the categories of importers listed in Part III of the Eighth Schedule; (ii) have been designed for the transport of not less than 8 persons including the driver and not more than 32 persons including the driver; (iii) be fitted with a motor vehicle air conditioner when imported by public transport operators; (iv) be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee; (v) be registered with the National Transport Authority in the name of the importer except where the bus is imported by an authorised dealer; (vi) be a right-hand drive; (vii) be in good running condition and not damaged; (viii) have its original chassis;

*(regulation 5(6))***(Conditions under which the goods should be imported) (contd.)**

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
	(v) be in good running condition and not damaged;
	(vi) have its original chassis;
	(vii) be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognised by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying –
	(A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and
	(B) the roadworthiness and usability of the vehicle.
	(viii) not be fitted with any bull bar.

EXPORT**9. Phytosanitary certificate****Do I require a phytosanitary certificate to export agricultural products?**

A Phytosanitary Certificate is issued by an appointed plant health inspection agency after certifying that a consignment of plant material is free from harmful pests and plant diseases. The agency responsible for phytosanitary inspections in Mauritius is the National Plant Protection Office (NPPO) of the Ministry of Agro-Industry and Food Security. As an exporter, you need to obtain information on phytosanitary and other requirements of the importing country to ensure that your products are not rejected for non-compliance.

10. Sales contract**What happens if I am unable to send the goods within the time period agreed with the buyer?**

The implications of this will depend on what is contained in the sales contract between you and your buyer. The sales contract will set out the rights and obligations of the buyer and seller in different circumstances. You can get in touch with your buyer who may agree to a new delivery date

11. Container conveyance**Do I have to send my product in a container? What if my goods do not make up a full container?**

You do not have to send a full container load. You can send your goods as loose cargo through a consolidator. As the name suggests, consolidators stuff different consignments in the same container for shipping. On reaching its destination, the container is de-stuffed and the different consignments released to the different owners.

12. Courier services**I need to send an urgent package outside Mauritius and would like to use an express operator. How can I get in touch with a company offering such services?**

There are various international express courier companies registered and operating in Mauritius. The Courier Services of Mauritius can provide a list of their members. The following are some of the courier services: DHL (Mauritius) Ltd, Midex International Express Courier & Cargo, IOL Express, TNT International, Fedex Express, etc.

IMPORT**13. Mode of payment****What is a Letter of Credit (L/C)?**

A Letter of Credit (L/C) is a valid document issued by a bank to an exporter that guarantees payment to the exporter if the terms and conditions specified in the L/C are fulfilled. It usually contains inter-alia a brief description of the goods, the documents required, the shipping date. As an importer, you are assured that the exporter will only be paid when the goods and relevant documents have been delivered and the terms of the sale are fulfilled. The documents that you would need to receive from the exporter include the commercial invoice, bill of lading (or other evidence of shipment by a carrier), packing list, certificate of origin and certificate of compliance.

14. Clearance of goods**How many days will it take to clear my imports from the port?**

This depends on factors such as the port of clearance and the type of goods. It takes an average of one day at the port as well as the airport to clear your goods. Some imports may require further verification by regulatory bodies, such as the National Plant Protection Office (NPPO), Consumer Protection Unit (CPU), Trade Division and the Port Health Offices.

15. Other charges at Customs**What extra charges, besides duties and taxes?**

Other charges which you should take into consideration include: port charges, such as storage charges, which apply after a given free period; handling charges; shipping line charges e.g. container charges; and the clearing agent's fee (this could be a percentage of the CIF value of the goods or a fixed amount).

16. Conformity to Standards**How do I ensure that the goods I wish to import meet Mauritian standards?**

The Mauritius Standards Bureau is responsible for verification of imports with respect to quality, inspection, testing and issue of certificates. You need to ensure that certain goods you intend to import meet Mauritius standards or approved specifications before they are shipped by getting a Certificate of Conformity from your supplier.

*(regulation 5(6))***(Conditions under which the goods should be imported) (contd.)**

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
<p>(viii) be covered by a document issued by the appropriate authority in the exporting country and/or in the country of origin, acceptable by the Permanent Secretary as an evidence that the vehicle is not a stolen one;</p> <p>(ix) have been first registered not later than in the year following the year of their manufacture; and</p> <p>(x) Not be fitted with any bull bar.</p> <p>(c) Vans (other than motor buses) designed to carry goods and/or to carry not more than 7 persons including the driver</p>	<p>(viii) be covered by a document issued by the appropriate authority in the exporting country and/or in the country of origin, acceptable by the Permanent Secretary as an evidence that the vehicle is not a stolen one;</p> <p>(ix) have been first registered not later than in the year following the year of their manufacture; and</p> <p>(x) Not be fitted with any bull bar.</p> <p>Vans (other than motor buses) designed to carry goods and/or to carry not more than 7 persons including the driver shall -</p> <p>(i) be not more than 5 years from the date of first registration, except for a vehicle imported by the categories of importers specified in paragraphs 1 to 6 of Part I of the Eighth Schedule;</p> <p>(ii) be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee;</p> <p>(iii) be registered with the National Transport Authority in the name of the importer except where the vehicle is imported by an authorised dealer;</p> <p>(iv) be a right-hand drive;</p>

*(regulation 5(6))***(Conditions under which the goods should be imported) (contd.)**

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
	(vii) be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognised by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying –
	(A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and
	(B) the roadworthiness and usability of the vehicle.

H.S. Code

10.06
11.01
2523.21
2523.29
27.09
27.10
3604.10
3811.90
3917.31
4009.11
4009.12
3923.211
3923.291
3926.201
4015.901
6307.2000
4012.20
6506.101
7102.10
7102.21
7102.31

Annex I

FIRST SCHEDULE
(regulation 2)
LIST OF CONTROLLED GOODS
PART I
General Goods

Description of Goods

- Rice

- Wheat or meslin flour

- Portland Cement

- Petroleum oils and oils obtained from bituminous minerals crude.

- Petroleum oils and oils obtained from bituminous minerals other than crude oil, white spirit, lubricating oil and greases

- Fireworks (including fireworks commonly known as "pétards").

- Potassium-Based Additive

- Tubes and Hoses (other than tubes and hoses consisting of a metal reinforcement) for connecting liquefied petroleum gas (LPG) cylinders to domestic gas appliances.

- Plastic carry bags (Vest type)

- Life Jackets

- Used pneumatic tyres of rubber

- Motor-cyclists' helmets (crash helmets).

- Rough diamonds

(regulation 2)
LIST OF CONTROLLED GOODS
PART I
General Goods (contd.)

<u>H.S. Code</u>	<u>Description of Goods</u>
71.08	- Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.
7112.10	- Waste and scrap of gold including metal clad with gold but excluding sweepings containing other precious metals.
8407.2100	- Outboard motors (above 15HP)
84.81 90.26 90.32	- Low Pressure, non-adjustable regulators for use with butane and liquefied petroleum gas (LPG) - specifications
84.23	- Weighing machinery
90.16	- Balances
8516.10	- Electric water heaters and immersion heaters and parts thereof.
8536.20	- Automatic circuit breakers with Residual Current Devices<1000 V
8536.501	- Residual Current Switches<1000V (“interrupteur différentiel”)
8536.901	- Leakage modules<1000 V
85.44	- Electric Cable insulated with plastic materials Armoured Electric Cables
87.02	- Public transport type, passenger motor vehicles, bus.
8706.001	Bus chassis fitted with engines
89.01	- Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.
89.04	- Tugs and pusher craft

(regulation 5(6))
(Conditions under which the goods should be imported) (contd.)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
	(viii) be covered by a document issued by the appropriate authority in the exporting country and/or in the country of origin, acceptable by the Permanent Secretary as an evidence that the vehicle is not a stolen one;
	(ix) have been first registered not later than in the year following the year of their manufacture; and
	(x) not be fitted with any bull bar.
(b) Goods vehicles (lorries including double-cab heavy duty lorries and trucks other than 2x4 and 4x4 double-cab trucks)	Goods vehicles (lorries including double-cab heavy duty lorries and trucks other than 2x4 and 4x4 double-cab trucks) shall -
	(i) be not more than 8 years from the date of first registration, at the date of shipment, except for a vehicle imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule;
	(ii) Be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee;
	(iii) be registered with the National Transport Authority in the name of the importer except where the lorry/truck is imported by an authorised dealer;
	(iv) be a right-hand drive;
	(v) be in good running condition or not damaged;
	(vi) have its original chassis;

*(regulation 5(6))***(Conditions under which the goods should be imported) (contd.)**

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
	(iv) be a right-hand drive;
	(v) be in good running condition and not damaged;
	(vi) have its original chassis;
	(vii) be covered, except where the vehicle is imported by the categories of importers specified in paragraphs 1 to 6 in Part I of the Eighth Schedule by an inspection certificate in the form specified in the Sixth Schedule or containing the particulars and information required in the Sixth Schedule issued by a branch of Bureau Veritas or a competent authority in the exporting country recognized by the Permanent Secretary, or with regard to Japan, South Africa and the United Kingdom by the authorities specified in the Seventh Schedule certifying
	(A) that the vehicle has been inspected not earlier than 2 months before the date of shipment; and
	(B) and the road-worthiness and usability of the vehicle.

*(regulation 2)***LIST OF CONTROLLED GOODS****PART I****General Goods (contd.)**

<u>H.S. Code</u>	<u>Description of Goods</u>
90.17	- Instruments for measuring length, for use in the hand (for example measuring rods and tapes).
9018.31	- Syringes with or without needles
9018.39	- Sutures and ligatures
9021.00	- Sirolimus and other drug-eluting stents
9504.301	- Games operated by coins, banknotes, bank cards, tokens or other means of payment, other than bowling alley equipment, in completely knocked down condition
9504.309	- Games operated by coins, banknotes, bank cards, tokens or other means of payment, other than bowling alley equipment, not in completely knocked down condition
9613.10	- Pocket lighters, gas fuelled, non-refillable
9613.20	- Pocket lighters, gas fuelled, refillable
	- Second-hand (used/reconditioned) motor vehicles
	- Second-hand motor vehicles parts and accessories
	- Other used, scrapped and second-hand goods

Annex II

**List of items which need the approval of other controlling agencies/
Certificate/Documents for the purpose of issuing an import permit**

<u>C.T.N.</u>	<u>Description of goods</u>	<u>Controlling Agencies/Documents required</u>
3604.10	- Fireworks (including fireworks commonly known as "petards")	Technical specifications from manufacturer + pro-forma invoice
3917.31 4009.11 4009.12	- Tubes and Hoses (other than tubes and hoses consisting of a metal re-inforcement) for connecting liquefied petroleum gas (LPG) cylinders to domestic gas appliances.	Valid certificate of conformity from the National Standard of the country of origin issued by a recognized body.
4015.901 6307.2000	- Life Jackets	Valid certificate from the supplier that the jackets comply with the specifications set out in the Safety of Life at Sea (SOLAS) Convention.
6506.101	- Motor-cyclists' helmets (crash helmets)	Certificate of Conformity of Standards from National Bureau of Standards from the country of origin + sample.
84.23 90.16	- Weighing machinery - Balances	Certificate of Suitability unless it is not for trade use
8516.10	- Electric water heaters and immersion heaters and parts thereof	Certificate from independent recognised organisations to the effect that the appliance complies with: (a) International Electro-technical Commission (IEC) Standards 335-2-21 Pt2 Particular requirements for storage water heaters;

Annex V

**FIFTH SCHEDULE
(regulation 5(6))**

(Conditions under which the goods should be imported)

<u>Description of Controlled Goods</u>	<u>Conditions under which the goods should be imported</u>
2. Weighing and measuring instruments not for trade use	Each and every instrument should be clearly and indelibly marked "Not for trade use"
4. Second-hand (used/reconditioned) motor vehicles as follows:	
(a) Motorcars, dual purpose vehicles (including 2x4 and 4x4 double-cab truck but excluding van and double-cab heavy duty lorry)	Motorcars, dual purpose vehicles (including 2x4 and 4x4 double-cab truck but excluding van and double-cab heavy duty lorry) shall - (i) be between 18 months and 4 years from the date of first registration, at the date of shipment, except for a vehicle imported by the categories of importers specified at paragraphs 1 to 6 in Part I of the Eighth Schedule; (ii) be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee; be consigned to the applicant whose name shall appear on the Bill of Lading and the manifest as the consignee; (iii) be registered with the National Transport Authority in the name of the importer except where the vehicle is imported by an authorised dealer;

(regulation 5(5))
Restrictions on controlled goods(contd.)

<u>Description of Controlled Goods</u>	<u>Type of restriction</u>
9. Second-hand motorcycle/autocycle parts and accessories	Total restriction on importation for resale or local assembly into motor cycles/autocycles
10. Second-hand bus/minibus	Quantitative – an individual or firm (other than an authorized dealer) is entitled to import one minibus for each appropriate licence issued under the Road Traffic Act.
11. Potassium-Based Additive	Shall be imported only by the State Trading Corporation
12. Used pneumatic tyres of rubber	Shall be imported only by any firm operating in the export processing zone for re-export as remoulded, recapped or regrooved tyres.
13. Games operated by coins, banknotes, bank cards, tokens or other means of payment, other than bowling alley equipment, falling under H.S. Codes 9504.301 and 9504.309 of Part I of the First Schedule in the Customs Tariff Act	Importation subject to prior written authorization from the Gambling Regulatory Authority established under the Gambling Regulatory Authority Act

List of items which need the approval of other controlling agencies/Certificate/Documents for the purpose of issuing an import permit (contd.)

<u>C.T.N.</u>	<u>Description of goods</u>	<u>Controlling Agencies/Documents required</u>
		(b) IEC Standard 335-2-35 Pt2 Particular requirements for instantaneous water heaters
8536.20	- Automatic circuit breakers with Residual Current Devices<1000 V	(a) Shall comply with the International Standards BS EN 61008 or BS EN 61009 or IEC 61008 or IEC 61009 or any other equivalent standard.
8536.501	- Residual Current Switches<1000V (“interrupteur différentiel”)	
8536.901	- Leakage modules<1000 V	(b) A certificate from the Mauritius Standards Bureau attesting compliance with the standards referred to in paragraph (a) shall be obtained prior to the clearance of the goods from the Customs.
89.01	- Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	Approval from the Ministry of Tourism & Leisure
9018.31	- Syringes with or without needles	Pro-forma invoice approved by the Ministry of Health & Quality of Life.
9018.39	- Sutures and ligatures	

List of items which need the approval of other controlling agencies/Certificate/Documents for the purpose of issuing an import permit (contd.)

<u>C.T.N.</u>	<u>Description of goods</u>	<u>Controlling Agencies/Documents required</u>
9613.10	- Pocket lighters, gas fuelled, non-refillable	(a) A recent Certificate of Conformity with the International Standard ISO 9994:1995 or any other equivalent standard.
9613.20	- Pocket lighters, gas fuelled, refillable	(a) Shall comply with the International Standard ISO 9994:2002 or any other equivalent standard; and (b) A recent certificate of conformity with the International Standard ISO 9994:2002 or any other equivalent standard, should be submitted to the Ministry prior to the clearance of the goods from the Customs.
8703.1000 to 8703.9000 8704.1000 to 8704.9000	Second-hand (used/reconditioned) motor vehicles	<u>Individual *</u> Identity card + Tax Account Number (TAN) from Mauritius Revenue Authority + Pro-forma Invoice <u>Companies</u> Certificate of Incorporation + Tax Account Number (TAN) or VAT Certificate + Pro-forma Invoice. <u>Taxi owner driver *</u> Identity card + Tax Account Number (TAN) from Mauritius Revenue Authority + Valid PSV Licence + Pro-forma Invoice.

Annex IV

FOURTH SCHEDULE

(regulation 5(5))

Restrictions on controlled goods

<u>Description of Controlled Goods</u>	<u>Type of restriction</u>
3. Gold	Shall be imported only by jewellers or factories in the Export Processing Zone holding the appropriate licences or certificates to manufacture goldwares.
4. Second-hand (used/reconditioned) motor cars	Quantitative - an individual or firm (other than an authorised dealer or a taxi owner/driver) is entitled to import one motor car every 5 years.
5. Second-hand (used/reconditioned) lorries/trucks (other than lorries/trucks of special types for specific purposes)	Quantitative - an individual or firm (other than an authorised dealer) is entitled to import one lorry/truck every 5 years.
6. Second-hand (used/reconditioned) van	Quantitative - an individual or firm (other than an authorised dealer) is entitled to import one van every 5 years.
7. Second-hand motorcycles	Quantitative - (a) Total restriction on importation for resale; (b) One autocycle (less than 50cc) per individual involving no transfer of fund (gift or resettlement); or (c) One motorcycle of less than 1 year old per individual involving no transfer of fund (gift or resettlement).
8. Used, scrapped and second-hand goods other than essential second-hand motor vehicle parts and accessories	Total restriction on importation for resale.

(regulation 2)
(List of prohibited goods)(contd.)

23. PVC teethers and teething rings.
24. Rolling machines (other than rolling machines of industrial types) used to manufacture cigarettes.
25. All round logs and timber products from Liberia.
26. Bull bar
27. Asbestos fibres as follows –
 - (a) Actinolite
 - (b) Anthophyllite
 - (c) Amosite
 - (d) Tremolite
28. Toy known as “Yoyo water ball”.
29. Any jelly confectionery including jelly mini cups or mini capsules which are intended for human consumption and contain E425 (konjac), including konjac gum or konjac glucomannane.
30. Any jelly mini cup or any jelly mini capsule which is intended for human consumption and which contains food additives E400 (alginic acid), E401 (sodium alginate), E402 (potassium alginate), E403 (ammonium alginate), E404 (calcium alginate), E405 (propane – 1,2 – diol alginate), E406 (agar), E407 (carrageenan), E407a (processed euclidean seaweed), E410 (locust bean gum), E412 (guar gum), E413 (tragacanth), E414 (acacia gum), E415 (xanthan gum), E417 (tara gum) and E418 (gellan gum).
31. Batteries containing mercury
32. Aerosol spray containing benzene
33. Cosmetic products containing vitamin K1 (Phytonadione)
34. Food products of Japanese origin.
35. Agricultural commodities of Japanese origin.
36. Fishing hook of small size

List of items which need the approval of other controlling agencies/Certificate/Documents for the purpose of issuing an import permit (contd.)

<u>C.T.N.</u>	<u>Description of goods</u>	<u>Controlling Agencies/Documents required</u>
		<u>Returning residents: *</u>
		- Photocopy of ID Card
		- Registration Certificate of vehicle.
		- Bill of Lading
		- Memo from Passport & Immigration Office

Applicant has to call at the Counter of the Trade Division (Import) for identification purpose at the time of submission of the application.

Annex III

SECOND SCHEDULE
(regulation 2)
(List of prohibited goods)

1. Ball valve bottles.
2. Explosive caps for toy pistols and guns containing a mixture of potassium chlorate and red phosphorus
3. Fire crackers of a type commonly known as “pétard rapes”
4. White phosphorous matches.
5. Motor vehicle rubber tyres which, have been remoulded, recapped or regrooved.
6. Kerosene stoves of a type commonly known as "lampes vertes" and parts thereof.
7. Ivory and Tortoise Shell.
8. Underwater fishing guns.
9. Sugar and chocolate confectionery and bubble/chewing gum in the form of cigarettes.
10. Second-hand motor vehicle spare parts and accessories as follows:-
 - (a) Tubes and wheels;
 - (b) Macpherson strut assembly;
 - (c) Injector nozzles;
 - (d) Chassis and parts thereof;
 - (e) Brake linings;
 - (f) Clutch nut and parts thereof;
 - (g) Filters;
 - (h) Hoses;
 - (i) Engine mountings;
 - (j) Belts;
 - (k) Oil seals;
 - (l) Ball joints;
 - (m) Bearings;
 - (n) Shock absorbers;
 - (o) Coil spring, leaf spring and torsion bar;

(regulation 2)
(List of prohibited goods)(contd.)

- (p) Body shells of motor-cars or any parts of motor-cars originally welded by the manufacturer to their structured body shells or chassis;
- (q) Jacks.
- (r) Second-hand motor vehicles tyres other than second-hand motor vehicle tyres imported by any firm operating in the export processing zone for re-export as retreaded tyres.
11. Toy motor-cyclists' helmets.
12. "Roll your own cigarettes" papers imported under H.S. Code No. 48.13
13. Electric Water Heater with bare element and parts and accessories thereof.
14. Portable electric lamps commonly known as laser penlights/torches of 1MW (milliwatt or more).
15. Toy pistols and guns with projectiles.
16. Containers performing the function of “Aerosols” using C.F.C’s (Chlorofluorocarbons) as propellant with contents other than pharmaceutical products.
17. The following items containing C.F.C’s (Chlorofluorocarbons) as refrigerant or blowing agent-
Refrigerators, freezers, refrigerating cabinets, showcases, counters and other refrigerating or freezing furniture, chilling units, coolers, air-conditioners (including motor vehicle air-conditioners), automatic beverage-vending machines, incorporating refrigerating devices, cold-room equipment, refrigerated transport vehicles, refrigerator insulation, freezer insulation, foam packing, dehumidifiers, fishing boat refrigeration equipment, and styrofoam.
18. Crocidolite (Blue Asbestos) and its products.
19. Polybrominated Diphenyls(PBB) and its products.
20. Polychlorinated Diphenyls(PCB) and its products.
21. Polychlorinated Terphenyls(PCT) and its products.
22. Tris (2,3 – Dibromopropyl) Phosphate and its products.

